

## TAX INFORMATION FOR INTERNATIONAL STUDENTS

**NOTE:** STUDENTS WHO JUST ARRIVED IN THE U.S. FOR THE FIRST TIME IN JANUARY 2004 DO NOT NEED TO FILE ANY TAX FORMS UNTIL 2005

1. All international students (and their F-2 spouses) who were present in the U.S. for any part of the calendar year of 2003 must file a **Form 8843**, whether or not any U.S. source payments were received. If you have received any U.S. source income, the due date for Form 8843 is April 15, 2004, if you have not received any U.S. source income the filing due date for Form 8843 is June 15, 2004.

2. **In addition**, those of you who have worked either on campus, off campus, or both (including receiving an assistantship), or have been granted a scholarship, fellowship, or any other type of monetary assistance above the cost of tuition or required fees for enrollment, should be receiving a summary of your wages and scholarship/fellowship income from your employer by mail. You will receive a **Form W-2** for taxable wages, and/or a **Form 1042-S** if you have claimed a tax treaty exemption on wages or have received a taxable scholarship or fellowship. You will need to file a "tax return" with the Internal Revenue Service (please note the term "tax return" refers to a required information filing with the U.S. government regarding your personal income taxes, not a return of withheld taxes). If you are a nonresident for tax purposes, file on **Form 1040NR** or **1040NR-EZ**. If you are a resident for tax purposes, file on **Form 1040**, **1040A** or **1040EZ**. **THESE FORMS ARE DUE TO THE INTERNAL REVENUE SERVICE BY APRIL 15, 2004.**

If you are unsure whether you are categorized as a resident or nonresident for tax purposes, READ the instructions for the 1040NR and/or Internal Revenue Service Publication 519 - U.S. Tax Guide for Aliens (<http://www.irs.gov/app/scripts/retriever.jsp>) pages 6-7 regarding F-1 students.

### What you need to file:

- **Form W-2** for all taxable wages from all of your employers
- **Form 1042-S** if you received income exempt from taxes based on a tax treaty or any scholarship/fellowship income above the costs of tuition or required fees for enrollment
- **Form 1099** (possibly from banking or other institutions)
- Your social security or individual tax identification number
- Visa information (visa status, visa number and Form I-20)
- U.S. entry and exit dates
- Your U.S. and foreign address information
- Academic Institution or Host Sponsor Information

### 4. How to file:

- ✓ To file manually, you can download forms and instructions from the following website:

<http://www.irs.gov/formspubs/lists/0,,id=97817,00.html>

- ✓ Contact a paid professional tax preparer for assistance in filling out your tax forms.

Information on tax treaties is available by performing a key word search on "tax treaties" at the IRS website for full text of tax treaties (<http://www.irs.gov/businesses/corporations/article/0,,id=96739,00.html>).

**PLEASE NOTE:** The staff of Truckee Meadows Community College is NOT tax advisors or tax experts. Therefore, please do NOT direct your personal income tax questions to staff. If you have general questions about your employment forms such as your Form W-2 or 1042-S, please contact the Controller's Office at TMCC. **Any questions you may have regarding how to fill out tax forms should be researched at the IRS website, asked of an Internal Revenue Service official or a paid professional tax advisor.** If you ask anyone else for advice, including staff at TMCC, friends or professors, and their advice is incorrect, you are legally liable for misfiling your taxes. Therefore, only advice from the IRS or a paid tax consultant protects you from an IRS audit. In the case of advice from IRS, you are only protected if you have the information in writing, to keep with your tax records; advice told to you by anyone, including an official at the IRS, and which is only spoken does not protect you if there is a legal issue. **You can reach the IRS by calling: 1-800-829-1040 or walking into the IRS offices at 675 West Moana Lane.**

**IMPORTANT:** *It is best not to wait until the last minute to fill out your forms as it is harder to obtain assistance as the April 15<sup>th</sup> deadline approaches. A late return results in penalties, fines and the possible disallowance of any deductions taken to reduce your taxes. Be sure to ALWAYS keep a copy of your tax return and all of the documentation you used for calculating your return in the event of an IRS audit.*